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PLEASE RESPOND TO TOLEDO OFFICE

**Received**

September 28, 2012

OCT 04 2012

Carol Rupski  
U.S. Environmental Protection Agency  
Superfund Division  
Enforcement and Compliance Assurance Branch  
Enforcement service Section 1 , SE-5J  
77 W. Jackson Blvd.  
Chicago, IL 60604-3590

Emergency Enforcement  
Services Section

**Re: South Dayton Dump and Landfill Site in Moraine, Ohio  
Site Spill Identification No.: B52B  
General Notice of Potential Liability**

Dear Ms. Rupski:

This letter is in response to your notice letter dated September 10, 2012 which was received on September 13, 2012. The letter requested that Sherwin-Williams enter into a consent order to reimburse the EPA for costs incurred to date and to perform or finance response activities at the Site. The letter did not include any documents or information to support EPA's issuance of the notice letter.

Sherwin-Williams is continuing its review of this matter to understand any alleged nexus to the Site. We have filed a Freedom of Information Act request with the U.S. EPA. In this request, we have asked for all documents in the Agency's possession that show a nexus between the South Dayton Dump and Landfill Site and Sherwin-Williams. We have also recently obtained a copy of the deposition of Edward Grillot. However, the testimony does not establish that Sherwin-Williams disposed of or arranged for the disposal of hazardous substances at the Site.

In the meantime, we respectfully decline to participate in the requested Site activities. Of course, we are willing to review any information used by EPA to support its notice letter.

Please feel free to contact me if you have any questions.

Sincerely,

*Erik J. Wineland*

Erik J. Wineland

EJW/jmh



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Suite 1250  
Toledo, Ohio 43604

Gallagher  
Sharp ATTORNEYS

Received

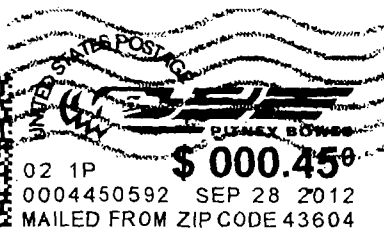
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